

59-11-106 Payment date -- Extensions.

- (1) The tax due under this chapter shall be paid by the personal representative to the commission not later than the date when the return covering this tax is required to be filed under Section 59-11-105.
- (2) When an estate has obtained an extension for payment of federal estate taxes, the commission shall extend the time for payment of the tax due under this chapter for the same period of time.

Amended by Chapter 212, 1988 General Session